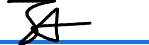


AUDITOR / CONTROLLER'S USE		EL DORADO COUNTY APPROPRIATION TRANSFER (29125 GOV. CODE)			
TRANSFER #		BUDGET TRANSFER REQUEST BUDGET TRANSFER #1 - INCREASING TOTAL APPROPRIATIONS, REVENUES, OR FIXED ASSETS REQUIRES BOS APPROVAL BUDGET TRANSFER #2 - MOVING APPROPRIATIONS or REVENUE BETWEEN CLASSIFICATIONS REQUIRES CAO APPROVAL		DOCUMENT TOTAL	\$308,488.00
JOURNAL #				NUMBER OF LINES	4
DATE				NET TOTAL	\$0.00
INPUT BY					
TO BE COMPLETED BY DEPARTMENT		Budget Transfer Type:		Transfer 1: BoS Approval	
DEPT NAME		Legistar Number & Date:		25-1750 12/2/25	
DEPT CONTACT & EXT.		<u>VRP</u> VRP (Nov 7, 2025 13:39:30 PST) <u>Monica Ferguson</u> Monica Ferguson (Nov 14, 2025 12:03:34 EST)		10/6/2025 PAGE 1 OF 1	
JUSTENE CLINE x5640		DEPARTMENT AUTHORIZATION SIGNATURE AND DATE		DATE	

 Jeremy Apodaca	DIRECTIONS: 1. MEMO REQUIRED, IF BOS, INCLUDE A COPY OF THE LEGISTAR MASTER REPORT 2. REMOVE THE GREEN COPY AND SUBMIT COMPLETED REQUEST TO THE CHIEF ADMINISTRATIVE OFFICE 3. IF BUDGET TRANSFER EXCEEDS 12 LINES, EMAIL EXCEL WORKBOOK TO APINTERFACES AND CAO ANALYST	 KW
---	--	---

S F X	Budget Rollup Code	ORG	OBJECT	PROJECT STRING	GL Project	INCREASE OR DECREASE (INC / DEC)	AMOUNT	DESCRIPTION (30 CHARACTERS MAX.)
1	22V03	2270703	7700			DEC	\$ 77,122	DEC CONT ESAC TRF 25-1750
2	22O03	2270703	7000			INC	\$ 77,122	INC TRF OUT ESAC TRF 25-1750
3		2470703	2020		DA	INC	\$ 77,122	INC TRF IN ESAC TRF 25-1750
4	24V03	2470703	7700			INC	\$ 77,122	INC CONT ESAC TRF 25-1750
5								
6								
7								
8								
9								
10								
11								
12								

JOE HARN, C.P.A. AUDITOR / CONTROLLER DATE CHIEF ADMINISTRATIVE OFFICE - ANALYST DATE CHIEF ADMINISTRATIVE OFFICER DATE	APPROVED AND SO ORDERED THAT THE ABOVE TRANSFERS BE MADE (AS REQUESTED OR AMMENDED) AND INCORPORATED IN THE MINUTES OF THIS MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO SIGNATURE: CHAIR, BOARD OF SUPERVISORS DATE ATTEST: CLERK, BOARD OF SUPERVISORS DATE
---	--

S:\APFORMS\BUDGET TRANSFER 2.XLS

MEMO SHEET: BUDGET TRANSFER INFORMATION

Department Name*	DISTRICT ATTORNEY	Budget Transfer Type:	Transfer 1: BoS Approval
Clerk*	Justene Cline	Document total*	\$ 308,488
Contact phone*	530-621-5640		

BUDGET TRANSFER HEADER

Prepared date*	10/06/25	Check Applicable* ☒ One Time (after Adopted Budget) ☐ Continuing (include in the Adopted Budget)
Fiscal year	FY 25/26	
Short Description* (10 characters)	ESAC	
	Legistar Item Number*	25-1750 12/2/25
* REQUIRED FIELDS	Project Strings Required*	No


Jeremy Apodaca


KW

By signing this memo I hereby certify that:

1. information herein is true and accurate to the best of my knowledge, 2. I have been delegated signature authority in accordance with County's policies and procedures and 3. all transfers approved on this journal are in compliance with County policies and procedures and any other relevant governmental regulations.

 VRP (Nov 7, 2025 13:39:30 PST)	Authorized signature*	 Monica Ferguson (Nov 14, 2025 12:03:34 EST)
---	-----------------------	---

BUDGET TRANSFER JUSTIFICATION AND DESCRIPTION* (will be scanned into FENIX TCM)

On November 16, 2025, the Board approved the Sheriff's Office and District Attorney's Office to electronically submit the FY 2024-25 Equitable Sharing Agreement and Certification for Federal Asset Forfeiture with the US Department of Justice and Treasury. The annual certification reports total Equitable Sharing funds received and expended for the year.

Once the certifications were submitted by County staff, they were reviewed by DOJ administration. Per the review, it was noted that funds received were under-reported by the Sheriff's Office and over-reported by the District Attorney's Office, each in the amount of \$77,122.

Through additional research of discrepancy, CAO Fiscal staff discovered that funds resulting in a distribution from case 20-DEA-661519 were deposited via ACH into the District Attorney's Equitable Sharing fund instead of the Sheriff's Office Equitable Sharing fund. The deposit was mis-coded and therefore requires correction.

This budget transfer increases operating transfers out under the District Attorney's Special Revenue Fund (Equitable Sharing account) and increases operating transfers in under the Sheriff's Special Revenue Fund (Equitable Sharing account) in the amount of \$77,122. Once processed, the budget transfer will allow the District Attorney's Office to transfer the funds that should have originally been deposited into the Sheriff's Office.

Per the approval of this budget transfer and associated board item, both departments will resubmit the revised ESAC reports for FY 24/25, accurately reflecting funds received.

FOR AUDITOR'S OFFICE USE ONLY

Audit date:	_____	Budget Transfer number:	_____
Audited by:	_____	Interfaced by:	_____
		Processed on:	_____

BUDGET TRANSFER BOS FORM_ESAC (JUSTICE FUNDS) CORR._DA & EDSO

Final Audit Report

2025-11-14

Created:	2025-11-07
By:	Justene Cline (Justene.Cline@edcgov.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAxAumjX7wJ0zzXQ2xCtJHmaXijKTpNjGWt

"BUDGET TRANSFER BOS FORM_ESAC (JUSTICE FUNDS) CORR._DA & EDSO" History

-  Document created by Justene Cline (Justene.Cline@edcgov.us)
2025-11-07 - 8:32:37 PM GMT- IP address: 207.104.47.251
-  Document emailed to Jeremy Apodaca (jeremy.apodaca@edcgov.us) for approval
2025-11-07 - 8:39:34 PM GMT
-  Email viewed by Jeremy Apodaca (jeremy.apodaca@edcgov.us)
2025-11-07 - 8:41:34 PM GMT- IP address: 207.104.47.251
-  Document approved by Jeremy Apodaca (jeremy.apodaca@edcgov.us)
Approval Date: 2025-11-07 - 8:55:30 PM GMT - Time Source: server- IP address: 207.104.47.251
-  Document emailed to Kerri Williams (kerri.williams-horn@edcgov.us) for approval
2025-11-07 - 8:55:31 PM GMT
-  Email viewed by Kerri Williams (kerri.williams-horn@edcgov.us)
2025-11-07 - 9:08:15 PM GMT- IP address: 207.104.47.251
-  Document approved by Kerri Williams (kerri.williams-horn@edcgov.us)
Approval Date: 2025-11-07 - 9:09:03 PM GMT - Time Source: server- IP address: 207.104.47.251
-  Document emailed to vern.pierson@edcda.us for signature
2025-11-07 - 9:09:05 PM GMT
-  Email viewed by vern.pierson@edcda.us
2025-11-07 - 9:38:56 PM GMT- IP address: 146.75.154.1
-  Signer vern.pierson@edcda.us entered name at signing as VRP
2025-11-07 - 9:39:28 PM GMT- IP address: 209.184.138.78





Document e-signed by VRP (vern.pierson@edcda.us)

Signature Date: 2025-11-07 - 9:39:30 PM GMT - Time Source: server- IP address: 209.184.138.78



Document emailed to fergusonm@edso.org for signature

2025-11-07 - 9:39:32 PM GMT



Email viewed by fergusonm@edso.org

2025-11-08 - 7:15:13 PM GMT- IP address: 184.73.127.168



Signer fergusonm@edso.org entered name at signing as Monica Ferguson

2025-11-14 - 5:03:32 PM GMT- IP address: 108.147.177.109



Document e-signed by Monica Ferguson (fergusonm@edso.org)

Signature Date: 2025-11-14 - 5:03:34 PM GMT - Time Source: server- IP address: 108.147.177.109



Agreement completed.

2025-11-14 - 5:03:34 PM GMT

